

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

YELLOW CORPORATION, *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 23-11069 (CTG)
)
) (Jointly Administered)
)

**SUPPLEMENTAL DECLARATION OF MICHAEL S. ENSZ
IN SUPPORT OF THE APPLICATION OF THE DEBTORS TO RETAIN KPMG LLP
TO PROVIDE AUDIT SERVICES TO DEBTORS AND DEBTORS IN POSSESSION
PURSUANT TO SECTIONS 327(A) AND 328 OF THE
BANKRUPTCY CODE EFFECTIVE AS OF THE PETITION DATE**

I, Michael S. Enszt, under penalty of perjury, declares as follows, to the best of my knowledge, information, and belief:

1. I am a Certified Public Accountant and a partner of KPMG LLP, a professional services firm (“KPMG”). KPMG is the United States member firm of KPMG International, a Swiss cooperative. I submit this declaration on behalf of KPMG in support of the application I have personal knowledge of the matters set forth herein.²

2. I submit this declaration (this “Supplemental Declaration”) on behalf of KPMG in connection with the above-captioned debtors’ and debtors in possession’s (the “Debtors”) application to retain and employ KPMG to provide audit services [Docket No. 753] (the “Application”) and further supplement my initial declaration filed as Exhibit B to the Application (the “Initial Declaration”).

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors’ principal place of business and the Debtors’ service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

² Certain of the disclosures herein relate to matters within the knowledge of other professionals at KPMG.

3. Since filing the Initial Declaration, the Debtors provided KPMG with a list of additional parties in interest and KPMG is filing this Supplemental Declaration pursuant to paragraph 32 of the Initial Declaration. The additional parties searched are reflected on Schedule 1 annexed hereto. A summary of those current potential relationships³ that KPMG was able to identify using its reasonable efforts is reflected on Schedule 2 annexed hereto.

4. To the best of my knowledge, based on the searches discussed above, KPMG has determined that certain connections should be disclosed as follows:

- a. Law firms identified on Schedule 2, including Hunton Andrews Kurth LLP, McDermott, Will & Emery LLP, Morgan, Lewis & Bockius LLP, Ogletree, Deakins, Nash, Smoak & Stewart, P.C., and Proskauer Rose LLP have provided, currently provide and may in the future provide legal services to KPMG or KPMG professionals in matters unrelated to the Debtors or their estates, and/or KPMG has provided, currently provide and may in the future provide services to such firms or their clients in matters unrelated to the Debtors or their estates;
- b. Certain financial institutions or their respective affiliates (including Truist, Citizens Bank, and PNC Bank, N.A.) listed on Schedule 2 (i) are lenders to KPMG and/or (ii) have financed a portion of the capital and/or capital loan requirements of various managing partners and principals, respectively, of KPMG. In addition, certain institutions or their respective affiliates provide asset management services, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by KPMG; and
- c. KPMG has also provided and continues to provide professional services to certain of the Debtors' secured lenders and/or their affiliates, in matters unrelated to the Debtors or their estates. With respect to those connection that are attest clients, KPMG provides such clients with ordinary course auditing services and may conduct typical audit procedures that arise from such potential parties-in-interests' business arrangements with the Debtors.

5. To the best of my knowledge and based upon the results of the search described above and subject to the supplemental disclosures herein and in prior declarations, KPMG neither

³ For clarification purposes, the connections listed on Schedule 2 involve only services that are unrelated to these chapter 11 cases.

holds nor represents an interest adverse to the Debtors' estates in accordance with section 327 of the Bankruptcy Code.

Dated: November 15, 2023

/s/ Michael S. Ensز

Michael S. Ensز
KPMG LLP
1000 Walnut Street
Suite 1100
Kansas City, MO
64106-2162